DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare:

THAT my residence, post office address and citizenship are as stated below next to my name.

THAT I believe I am the original, first and sole (if only one name is listed below) or an original, first and joint inventor (if plural inventors are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: **DUAL CASH BOX NOTE AND TICKET VALIDATOR** the specification of which:

	[] is attached hereto. OR			
	[] was filed on	_as United State	es Application	Number
THAT	the subject matter of the			
	[] attached amendment			
	OR			
	[] amendment filed on (MM/DD/YY)			

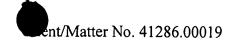
was part of my or our invention and was invented before the filing date of the original application, above identified for such invention.

THAT I do not know and do not believe that this invention was ever known or used in the United States of America before my or our invention or discovery thereof, or patented or described in any printed publication in any country before my or our invention or discovery thereof, for more than one year prior to this application.

THAT the invention was not in public use or on sale in the United States of America for more than one year prior to this application.

THAT this invention has not been patented or made the subject of an inventor's certificate issued before the date of the application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns more than twelve months before this application.

THAT I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.



THAT I acknowledge the duty to disclose information of which I am aware which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations §1.56.

THAT no application(s) for patent or inventor's certificate on this invention or discovery has been filed by me or my legal representatives or assigns in a country foreign to the United States of America more than 12 months prior hereto, unless identified here:

NONE

THAT I hereby claim foreign priority benefits under Title 35, United States Code §119 (a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or of any PCT international application having a filing date before that of the application on which priority is claimed.

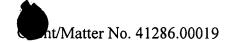
Prior Foreign Application	Country	Foreign Filing Date	Priority Claimed		Certifie Attache	
Number(s)		(MM/DD/YY)	YES	NO	YES	NO
NONE						

THAT I hereby claim the benefit under Title 35, United States Code §119(e) of any United States provisional application(s) listed below.

Application Number(s)	Filing Date (MM/DD/YY)
NONE	

THAT I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s), or §365(c) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

U.S. Parent Application Number	PCT Parent Number	Parent Filing Date (MM/DD/YY)	Parent Patent Number (If applicable)
NONE			



And as a named inventor, I hereby appoint the following registered practitioners to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith and with the resulting patent, individually and collectively:

Squire, Sanders & Dempsey L.L.P. 801 S. Figueroa Street, 14th Floor Los Angeles, California 90017-5554

telephone number (213) 624-2500 (to whom all communications regarding the subject application are to be directed); and each practitioner thereof named below with Registration Numbers, and of the same address:

David B. Abel,

Reg. No. 32,394

and further appoint as associate practitioners, with right of revocation in the primary practitioners, the following:

William R. Bachand, Reg. No. 34,980 Lorinda J. Howland, Reg. No. 42,671 Joseph Hyosuk Kim, Reg. No. 41,425

Dave B. Koo, Reg. No. 46,839 Sung I. Oh, Reg No. 45,583 Marc A. Sockol, Reg. No. 40,823 David E. Rogers, Reg. No. 38,287

whose address is:

SQUIRE, SANDERS & DEMPSEY L.L.P

801 So. Figueroa St., 14th Fl. Los Angeles, CA 90017-5554 Telephone: (213) 624-2500

Please direct all correspondence to:

David B. Abel, Esq. Squire, Sanders & Dempsey L.L.P. 801 S. Figueroa Street, 14th Floor Los Angeles, California 90017-5554

I hereby declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Inventor's Signature Care See Signature Date 0 q 29 200/			
Date09_2	9 200/		
Inventor's Name (typed)		Middle	HEIDEL Family Name
Citizenship	U.S.		
Post Office Address	328 South Humboldt	Drive	·
Residence (City)	Henderson		
(State/Foreign Country)	Nevada	(Zip	Code) 89074
Inventor's Signature	Juyosh (bn	
Date Oct. 29, 200/			
Inventor's Name (typed)		Middle	ISOI Family Name
Citizenship	Japan		
Post Office Address	2205 Menifee Court		-
Residence (City)	Las Vegas		
(State/Foreign Country)	Nevada	(Zip Code)	89134



Applicant: ISOI et al

Title: DUAL CASH BOX NOTE AND TICKET

VALIDATOR

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Commissioner for Patents Washington, D.C. 20231

POWER OF ATTORNEY

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JCM AMERICAN CORPORATION, having become the owner of all rights in and to the above-identified application by virtue of an Assignment executed by the inventor(s) concurrently with the execution of the application, said assignment:

[X]	being submitted herewith for recording; or	
	having been previously recorded with the U.S. Patent and Trademark Office at	
	reel and frame	
hereby revoke	es all prior powers and now appoints:	

David B. Abel, Reg. No. 32,394 William R. Bachand, Reg. No. 34,980 Lorinda J. Howland, Reg. No. 42,671 Joseph Hyosuk Kim, Reg. No. 41,425

Dave B. Koo, Reg. No. 46,839 Sung I. Oh, Reg No. 45,583 Marc A. Sockol, Reg. No. 40,823 David E. Rogers, Reg. No. 38,287

Whose address is:

SQUIRE, SANDERS & DEMPSEY L.L.P

801 So. Figueroa St., 14th Fl. Los Angeles, CA 90017-5554 Telephone: (213) 624-2500 Attn: David B. Abel, Esq. As its attorneys to prosecute the within application and to transact in connection therewith all business in the U.S. Patent and Trademark Office in connection therewith and before competent International Authorities.

In accordance with 37 C.F.R. § 3.73, the assignee hereby certifies that the evidenciary documents with respect to its ownership have been reviewed, and to the best of the assignee's knowledge and belief, title is in the assignee seeking to take this action.

The undersigned, whose title is supplied below, is empowered to act on behalf of the assignee.

I hereby declare that all statements made herein of my own knowledge are true; and that all statements made on information and belief are believed to be true; and further, that these statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001, Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

DATED:	10/29/01	JCM AMERICAN CORPORATION
DILLED.	• • •	JUM AMERICAN CORPORATION

Name:

Citle: Pract